

1 PAUL A. WARNER (SBN 112168)
2 1624 Santa Clara Drive
3 Suite 220
4 Roseville, CA 95661
5 Telephone: (916) 996-3100
6 Facsimile: (916) 789-7557

7 Attorney for Kobra Alizadeh

8 UNITED STATES DISTRICT COURT
9 EASTERN DISTRICT OF CALIFORNIA
10

11 Kobra Alizadeh)

12 Plaintiffs,)

13 v.)

14 MUFG Union Bank N.A.,)
15 UNITED STATES OF AMERICA,)
16 et al.,)

17 Defendants.)
18)
19)
20)
21)

Case No. 2:22-at-00843

**DECLARATION OF KOBRA ALIZADEH
IN SUPPORT OF MOTION FOR AN
ORDER TO QUASH SERVICE OF
SUMMONS**

22 I, Kobra Alizadeh, declare that:

23 1. I am an adult resident of Placer County. Except where stated on information and
24 belief, I have personal knowledge of the following facts, and could, and would, competently
25 testify thereto if called as a witness.
26
27
28

DECLARATION OF KOBRA ALIZADEH IN SUPPORT OF MOTION FOR AN ORDER TO QUASH SERVICE
OF SUMMONS

2. I received correspondence dated July 28, 2022, with the attached Summons directed to MFUG Union Bank on April 14, 2022. (Exhibits A, attached hereto and incorporated herein by this reference)

3. Michael M Alizadeh has no interest in any of my accounts.

4. None of my accounts include anything belonging to Michael M Alizadeh.

5. Nothing in any of my accounts benefits Michael M Alizadeh.

6. My account contains private and confidential transactions not related to Michael M Alizadeh.

I declare under penalty of perjury under the laws of the State of California and the United States, that the foregoing is true and correct to the best of my knowledge, information and belief.

Dated: 08-10-2022



Kobra Alizadeh

EXHIBIT A



07/28/2022

KOBRA ALIZADEH
Po Box 399
Roseville, CA 95661

Re: Summons Internal Revenue Service

Dear Customer:

On 07/12/2022, the Internal Revenue Service served a Summons on MUFG Union Bank, N.A. ("Bank"). We have enclosed a copy of the Summons for your reference. The Bank is required to comply with the Summons and will do so 3 business days prior to 7/19/2022 12:00:00 AM.

If you wish to stop the Bank from complying with the Summons, you must follow the procedure of quashing a Summons outlined by the Internal Revenue Service on the Summons itself.

Please note that we must disregard instructions not to comply with the Summons unless you deliver to the Legal Process Department (LPD) at least 3 business days prior to the production date, a copy of a petition to quash the Summons, endorsed to show that it has been filed with United States District Court.

If you have questions concerning the procedure to quash the Summons, we suggest you contact your attorney.

Should you have any questions, please contact LPD at (323) 278 4770.

Sincerely,

MUFG Union Bank, N.A.
Legal Process Department

Ref# 20220713000038



Summons

In the matter of MICHAEL M ALIZADEH, PO BOX 2359, GRANITE BAY, CA 95746-2359

Internal Revenue Service (Identify Division) SMALL BUSINESS/SELF EMPLOYED

Industry/Area (Identify by number or name) Small Business / Self Employed

Periods: Form 1040 for the calendar periods ending December 31, 2005, December 31, 2006, December 31, 2007 and December 31, 2008

The Commissioner of Internal Revenue

To: MUFG UNION BANK NA

At: 1251 AVENUE OF THE AMERICAS, NEW YORK, NY 10020-1104

You are hereby summoned and required to appear before DAVID BARBEARO, an officer of the Internal Revenue Service, to give testimony and to bring with you and to produce for examination the following books, records, papers, and other data relating to the tax liability or for the purpose of inquiring into any offense connected with the administration or enforcement of the internal revenue laws concerning the taxpayer identified above for the periods shown.

See Exhibit A attached hereto and by this reference incorporated herein.

PURSUANT TO IRC 7609(c)(2)(D), THIS SUMMONS IS EXEMPT FROM NOTICE REQUIREMENTS PERTAINING TO THIRD PARTY SUMMONSES. THIS INTERNAL REVENUE SUMMONS IS ALSO EXEMPT FROM NOTICE REQUIREMENTS OF THE RIGHT TO FINANCIAL PRIVACY ACT. SEE 12 USC § 3413(c) and 26 USC § 7609 (j).

Personal appearance is not required if the summonsed information is received by mail before the appearance date by the Internal Revenue Service, Attention: Revenue Officer David Barbearo, at 4330 Watt Ave, MS 1305, Sacramento, CA 95821. Telephone: (916) 974-5292. EFax: (855) 216-0928.

Prior written approval from Revenue Officer David Barbearo is required in the event the anticipated cost to comply with this summons will exceed the sum of Five Hundred (\$500.00) Dollars.

Do not write in this space

Attestation

I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original

Signature of IRS officer serving the summons

David Barbearo

Title

REVENUE OFFICER 1000668509

Business address and telephone number of IRS officer before whom you are to appear:

4330 WATT AVE, SACRAMENTO, CA 95821-7012 (916) 974-5292

Place and time for appearance: At 4330 WATT AVE, MS 1305, SACRAMENTO, CA 95821-7012

on the 14th day of April, 2022 at 8:00 o'clock am.

Issued under authority of the Internal Revenue Code this 29th day of March, 2022

Signature of issuing officer

DAVID BARBEARO

David Barbearo

Title

REVENUE OFFICER

Signature of approving officer (if applicable)

Miguel Torres

Title

GROUP MANAGER

Material Redacted

SUMMONS EXHIBIT A

IN THE MATTER OF: Michael M. Alizadeh

SUMMONSED PARTY: MUFG Union Bank N.A.

This summons pertains to all active/open accounts in the name (s) of Kobra Alizadeh; SSN [REDACTED] 4294, Abe Alizadeh; SSN [REDACTED] 3372, Parvaneh Alizadeh; SSN [REDACTED] 3822, Mitra Alizadeh; SSN [REDACTED] 5466, Azita Alizadeh; SSN [REDACTED] 3427 and Sharyl Kranig; SSN [REDACTED] 5026.


This summons requires the production of records from all active/open accounts through the date of compliance with this summons, unless specifically indicated otherwise. Records required include but are not limited to:

1. All information identifying the name, physical address and contact phone number for the mortgagor.
2. Copy of the mortgage contract.
3. Documentation identifying the physical address of the mortgaged property.
4. Loan applications, including lines of credit, commercial paper, and all documents related to loan(s), including loan payment history, regardless of date.
5. Documentation relating to the current value of the mortgaged property and the current loan balance, if any.
6. Copies of the last ten payments made on behalf of said mortgage account, including the front and back side of any payments submitted by check or if the payment was made electronically, information identifying the individual or entity and account number said payment originated from.
7. All documents pertaining to the governance of any Corporation or Trust in relation to any of said real properties herein.

PURSUANT TO IRC 7609 (c)(2)(D), THIS SUMMONS IS EXEMPT FROM NOTICE REQUIREMENTS PERTAINING TO THIRD PARTY SUMMONSES. THIS INTERNAL REVENUE SUMMONS IS ALSO EXEMPT FROM NOTICE REQUIREMENTS OF THE RIGHT TO FINANCIAL PRIVACY ACT. SEE 12 USC § 3413(c) and 26 USC § 7609 (j).

"I hereby certify that I have examined and compared this copy of the summons with the original and that it is a true and correct copy of the original."

Personal appearance is not necessary if the required records are received by mail by the date specified in the summons.



David Barbearo, ATAT Revenue Officer
Internal Revenue Service
4330 Watt Ave MS-1305
Sacramento, CA 95821
Phone (916) 974-5292 // EFAX (855) 216-0828